



JENNIFER M. GRANHOLM
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

ROBERT J. KLEINE
STATE TREASURER

**MINUTES OF THE REGULAR MEETING OF THE
STATE TAX COMMISSION AND STATE BOARD OF ASSESSORS**

**PRESENT: Robert H. Naftaly, Chair of STC and of State Board of Assessors
Douglas B. Roberts, Member of STC and of State Board of Assessors
Frederick W. Morgan, Member of STC and of State Board of Assessors**

**Kelli Sobel, Executive Secretary
Marie G. Medlock, Recording Secretary**

DATE OF MEETING: May 22, 2006

**PLACE OF MEETING: Treasury Bond Finance Board Room
1st Floor Richard H. Austin State Office Building
Lansing, MI**

TIME OF MEETING: 9:00 A.M.

The agenda for the meeting is attached to and made a part of these minutes. The item numbers referred to in the minutes correspond to the agenda items as numbered.

Item 1. Scheduled for 9:00 A.M.

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the staff recommendations for the 2006 Final State Equalization and for changes to the Commercial Real Classification, to the Developmental Classification, to the Personal Property Classification, to the Real Property Classification, and to the Real and Personal Property Classifications in Montcalm County; and to the Personal Property Classification, and to the Real and Personal Property Classifications in Clare County; and to accept the assessed value and equalized value for North Star Township, Gratiot County; and for changes to the Agricultural Real Property Classification, the Commercial Real Property Classification, Residential Real Property Classification, Real Property Classification, and to the Real and Personal Property Classification in Gratiot County.

Item 2. It was moved by Roberts, supported by Morgan, and unanimously approved to adopt the minutes of May 8, 2006 as presented.

- Item 3. It was moved by Roberts, supported by Morgan, and unanimously approved to adopt the minutes of May 15, 2006 as presented.
- Item 4. It was moved by Roberts, supported by Morgan, and unanimously approved to direct the assessor of Interior Township, Ontonagon County, to appear at the June 14, 2006 State Tax Commission Meeting to discuss why he is not properly certified. The STC, at that time, will assume jurisdiction of the 2006 assessment roll and order a 14-Point Review of the Township.
- Item 5. It was moved by Roberts, supported by Morgan, and unanimously approved the request for the below-referenced listed units for re-certifications, new certifications and/or recertification denials of computerized tax rolls.

New Certifications to expire May 1, 2009:

<u>County</u>	<u>Township, Village and/or City</u>
Sanilac	Watertown Township

Recertifications to expire May 1, 2009:

Allegan	City of Holland
Ottawa	City of Holland

- Item 6. It was moved by Roberts, supported by Morgan, and unanimously approved to rescind the Official Order in the below-referenced matter:
MCL 211.154 Petition 154-06-0038 Avaya, Inc.
City of Dearborn, Wayne County
Parcel No. 84-0000-036750 An official order was issued for the above-referenced petition following the April 10, 2006, State Tax Commission meeting. Notice was received that the referenced order be rescinded due to a clerical error.

- Item 7. It was moved by Roberts, supported by Morgan, and unanimously approved to issue amend the original certificates for the Industrial Facility Exemption Applications in the below-referenced matters:

CERT. NO.	NAME	LOCAL UNIT	COUNTY	REASON
2003-206	PLASTIPAK PACKAGING INC.	PLYMOUTH TWP.	WAYNE	Inc. real from \$1,200,000 to \$1,745,981
2003-468	TEC-MAR DISTRIBUTION SERVICES	WATERTOWN TWP.	CLINTON	Correct certificate to remove real.
2005-042	SMW AUTOMOTIVE CORP.	CITY OF PORT HURON	ST. CLAIR	Inc. personal from \$6,261,803 to \$12,464,962
2005-170	IROQUOIS HOODS	MUSKEGON TWP.	MUSKEGON	Correct certificate to reflect real.
2005-607	BURR OAK TOOL & GUAGE CO.	CITY OF STURGIS	ST. JOSEPH	Inc. personal from \$4,708,000 to \$8,122,000
2005-614	JETRION LLC	YPSILANTI TWP.	WASHTENAW	Inc. real from \$700,000 to \$1,165,000

- Item 8. It was moved by Roberts, supported by Morgan, and unanimously approved to revoke, subject to an offering of hearing, per Section 15(3) (Requested by municipality) (Revocation effective December 30, 2006) in the below-referenced Industrial Facility Exemption Certificates:

CERT. NO.	NAME	LOCAL UNIT	COUNTY	COMPONENT
2002-406	Marysville Propeller	Port Huron Twp.	St. Clair	real and personal

- Item 9. It was moved by Roberts, supported by Morgan, and unanimously approved to issue the certificates for the P.A. 146 of 2000 Obsolete Property Rehabilitation Act Applications in the below-referenced matter:

APPL. NO.	NAME	LOCAL UNIT	COUNTY	REASON
3-06-0058	Jones Clinic LLC	City of Bay City	Bay	\$122,000
3-06-0059	Thumb National Bank	City of Bay City	Bay	\$1,000,000

- Item 10. It was moved by Roberts, supported by Morgan, and unanimously approved to postpone the certificates for the P.A. 146 of 2000 Obsolete Property Rehabilitation Act Applications in the below-referenced matter for denial of Requested Extension of Number of Years Approved:

<u>APPL. NO.</u>	<u>NAME</u>	<u>LOCAL UNIT</u>	<u>COUNTY</u>	<u>REASON</u>
3-03-0013	BAY AREA RENAISSANCE, LLC	CITY OF BAY CITY	BAY	Section 7(3)

- Item 11 It was moved by Roberts, supported by Naftaly, and approved to issue the certificates for P.A. 328 of 1998 New Personal Property Exemption Applications in the below-referenced matters. Mr. Morgan recused himself.

<u>APPL. NO.</u>	<u>NAME</u>	<u>LOCAL UNIT</u>	<u>COUNTY</u>	<u>YEARS</u>
093-2006	PricewaterhouseCoopers LLP	City of Detroit	Wayne	12
094-2006	Neogen Corporation	City of Lansing	Ingham	6
095-2006	Bridgewater Interiors, LLC	City of Lansing	Ingham	12

- Item 12. It was moved by Roberts, supported by Naftaly, and unanimously approved to deny the certificates for the Neighborhood Enterprise Zone Applications in the below-referenced matters. Mr. Morgan recused himself.

<u>APPL. NO.</u>	<u>NAME</u>	<u>LOCAL UNIT</u>	<u>COUNTY</u>	<u>APPL. TYPE</u>	<u>INVESTMENT</u>
N2005-0089	LORRAINE SCOTT	CITY OF DETROIT	WAYNE	2	\$
N2005-0090	YVONNE F SMITH	CITY OF DETROIT	WAYNE	2	\$130,132
N2005-0091	MATTHEW TAPSON	CITY OF DETROIT	WAYNE	2	\$130,185
N2005-0092	IGOR TOSIC	CITY OF DETROIT	WAYNE	2	\$132,400
N2005-0096	ART CENTER TOWN & CARRIAGE HOMES LLC	CITY OF DETROIT	WAYNE	2	\$
N2005-0097	MICHAEL R BERCE	CITY OF DETROIT	WAYNE	2	\$238,606
N2005-0098	TONYA TOUCHSTONE	CITY OF DETROIT	WAYNE	2	\$242,858
N2005-0099	ART CENTER TOWN & CARRIAGE HOMES LLC	CITY OF DETROIT	WAYNE	2	\$
N2005-0103	ART CENTER TOWN & CARRIAGE HOMES LLC	CITY OF DETROIT	WAYNE	2	\$
N2005-0104	PAUL HILL	CITY OF DETROIT	WAYNE	2	\$176,248
N2005-0105	TERESA GUNTER	CITY OF DETROIT	WAYNE	2	\$175,000
N2005-0106	WESLEY JENKINS	CITY OF DETROIT	WAYNE	2	\$183,919
N2005-1183	WILLIE MURRAY	CITY OF INKSTER	WAYNE	2	\$125,000

- Item 13. It was moved by Roberts, supported by Morgan, and unanimously approved the below-referenced MCL 211.54 notifications of omitted or incorrectly reported property concurred in by both the assessing officer and the owner:

154-03-2721; CITY OF ST. CLAIR SHORES; CITY OF ST. CLAIR SHORES; MACOMB COUNTY; LAKEVIEW Sch. Dist.; 50-14-27-285-001; REAL PROPERTY

2003 AV from \$ 0 to \$ 65,800; TV from \$ 0 to \$ 65,800
2004 AV from \$ 0 to \$ 65,800; TV from \$ 0 to \$ 65,800
2005 AV from \$ 0 to \$ 65,800; TV from \$ 0 to \$ 65,800

154-03-2722; CITY OF ST. CLAIR SHORES; CITY OF ST. CLAIR SHORES; MACOMB COUNTY; LAKEVIEW Sch. Dist.; 50-14-23-101-015; REAL PROPERTY

2003 AV from \$ 0 to \$ 52,100; TV from \$ 0 to \$ 52,100
2004 AV from \$ 0 to \$ 52,100; TV from \$ 0 to \$ 52,100
2005 AV from \$ 0 to \$ 52,100; TV from \$ 0 to \$ 52,100

154-03-2723; CITY OF ST. CLAIR SHORES; CITY OF ST. CLAIR SHORES; MACOMB COUNTY; LAKESHORE Sch. Dist.; 50-14-02-430-022; REAL PROPERTY

2003 AV from \$ 0 to \$ 106,200; TV from \$ 0 to \$ 106,200
2004 AV from \$ 0 to \$ 106,200; TV from \$ 0 to \$ 106,200
2005 AV from \$ 0 to \$ 106,200; TV from \$ 0 to \$ 106,200

154-05-0661; DOLLY'S PIZZA RSR LLC; CHESTERFIELD TWP.; MACOMB COUNTY; L'ANSE CREUSE Sch. Dist.; 009-903-665-131-11-00; PERSONAL PROPERTY

2004 AV from \$ 67,901 to \$ 41,956; TV from \$ 67,901 to \$ 41,956
2005 AV from \$ 65,865 to \$ 41,275; TV from \$ 65,865 to \$ 41,275

154-05-1366; TCF EQUIPMENT FINANCE, INC.; VAN BUREN TWP.; WAYNE COUNTY; VAN BUREN Sch. Dist.; 82-83-999-00-0589-004; PERSONAL PROPERTY

2005 AV from \$ 3,900 to \$ 3,366; TV from \$ 3,900 to \$ 3,366

154-05-1471; QUICKSILVER RESOURCES, INC.; BAGLEY TWP.; OTSEGO COUNTY; GAYLORD Sch. Dist.; 012-900-017-842-10; PERSONAL PROPERTY

2003 AV from \$ 0 to \$ 11,000; TV from \$ 0 to \$ 11,000
2004 AV from \$ 0 to \$ 9,900; TV from \$ 0 to \$ 9,900
2005 AV from \$ 0 to \$ 7,100; TV from \$ 0 to \$ 7,100

Item 13. (continued):

154-05-1474; TCF EQUIPMENT FINANCE, INC.; CITY OF PERRY; SHIAWASSEE COUNTY; PERRY Sch. Dist.; 78-024-99-000-202; PERSONAL PROPERTY

2005 AV from \$ 22,000 to \$ 8,816; TV from \$ 22,000 to \$ 8,816

154-05-1574; CITY OF MIDLAND PLANNING DEPARTMENT; CITY OF MIDLAND; MIDLAND COUNTY; MIDLAND Sch. Dist.; 14-15-50-382; REAL PROPERTY

2003 AV from \$ 0 to \$ 22,900; TV from \$ 0 to \$ 22,900

2004 AV from \$ 0 to \$ 23,600; TV from \$ 0 to \$ 23,400

2005 AV from \$ 0 to \$ 24,100; TV from \$ 0 to \$ 23,900

154-05-1672; ACE PLUMBING AND DRAIN, INC.; YPSILANTI TWP.; WASHTENAW COUNTY; LINCOLN Sch. Dist.; K-99-929-566-04; PERSONAL PROPERTY

2003 AV from \$ 48,600 to \$ 63,400; TV from \$ 48,600 to \$ 63,400

2004 AV from \$ 48,600 to \$ 68,300; TV from \$ 48,600 to \$ 68,300

2005 AV from \$ 49,700 to \$ 66,100; TV from \$ 49,700 to \$ 66,100

154-05-1673; GARY SASAKI, DDS; YPSILANTI TWP.; WASHTENAW COUNTY; YPSILANTI Sch. Dist.; K-99-627-039-00; PERSONAL PROPERTY

2003 AV from \$ 37,900 to \$ 44,600; TV from \$ 37,900 to \$ 44,600

154-05-1678; MCNAMARA'S RENT ALL, INC.; YPSILANTI TWP.; WASHTENAW COUNTY; YPSILANTI Sch. Dist.; K-99-327-707-00; PERSONAL PROPERTY

2004 AV from \$ 65,000 to \$ 45,200; TV from \$ 65,000 to \$ 45,200

154-05-1863; WELLS FARGO FINANCIAL LEASING, INC.; MOUNT MORRIS TWP.; GENESEE COUNTY; WESTWOOD HEIGHTS Sch. Dist.; 14-84-0265-03; PERSONAL PROPERTY

2005 AV from \$ 11,800 to \$ 12,700; TV from \$ 11,800 to \$ 12,700

154-05-1871; NEUENFELDT FAMILY EYECARE; CITY OF GRAND BLANC; GENESEE COUNTY; GRAND BLANC Sch. Dist.; 56-80-414-203; PERSONAL PROPERTY

2004 AV from \$ 16,500 to \$ 38,570; TV from \$ 16,500 to \$ 38,570

2005 AV from \$ 18,150 to \$ 33,570; TV from \$ 18,150 to \$ 33,570

154-05-2017; SELEENA, INC.; CITY OF GARDEN CITY; WAYNE COUNTY; GARDEN CITY Sch. Dist.; 35-999-00-2658-005; PERSONAL PROPERTY

2005 AV from \$ 16,000 to \$ 0 ; TV from \$ 16,000 to \$ 0

Item 13. (continued):

154-05-3193; MIRANDA, INC, OASIS FAMILY RESTAURANT; CITY OF THREE RIVERS; SAINT JOSEPH COUNTY; THREE RIVERS Sch. Dist.; 75-051-000-502-00; PERSONAL PROPERTY

2005 AV from \$ 0 to \$ 25,900; TV from \$ 0 to \$ 25,900

154-05-3731; EVERETT & DOROTHY BUGG; MITCHELL TWP.; ALCONA COUNTY; FAIRVIEW Sch. Dist.; 111-015-400-010-00; REAL PROPERTY

2005 AV from \$ 65,000 to \$ 76,300; TV from \$ 40,857 to \$ 52,157

154-05-4005; BEST MINI-MART INC.; CITY OF WARREN; MACOMB COUNTY; CENTERLINE Sch. Dist.; 99-04-510-000; PERSONAL PROPERTY

2003 AV from \$ 8,482 to \$ 15,702; TV from \$ 8,482 to \$ 15,702

2004 AV from \$ 8,825 to \$ 15,389; TV from \$ 8,825 to \$ 15,389

2005 AV from \$ 7,966 to \$ 14,070; TV from \$ 7,966 to \$ 14,070

154-05-4284; MACOMB PIPE & SUPPLY CO.; CITY OF STERLING HEIGHTS; MACOMB COUNTY; WARREN CONSOLIDATED Sch. Dist.; 10-33-151-002-001; PERSONAL PROPERTY

2004 AV from \$ 150,000 to \$ 143,600; TV from \$ 150,000 to \$ 143,600

2005 AV from \$ 315,100 to \$ 328,650; TV from \$ 315,100 to \$ 328,650

154-05-4519; CITICORP VENDOR FINANCE INC.; DAVISON TWP.; GENESEE COUNTY; DAVISON Sch. Dist.; 05-840-430-00; PERSONAL PROPERTY

2005 AV from \$ 26,661 to \$ 25,408; TV from \$ 26,661 to \$ 25,408

154-05-4758; CADILLAC CASTING INC.; CITY OF CADILLAC; WEXFORD COUNTY; CADILLAC Sch. Dist.; 10-153-00-020-00; PERSONAL PROPERTY

2003 AV from \$9,701,600 to \$9,278,600; TV from \$9,701,600 to \$9,278,600

154-06-0010; FIRST FEDERAL LEASING; ALCONA TWP.; ALCONA COUNTY; ALCONA Sch. Dist.; 013-900-006-006-00; PERSONAL PROPERTY

2005 AV from \$ 6,200 to \$ 0 ; TV from \$ 6,200 to \$ 0

154-06-0106; GLOBAL ENTERPRISES; CHESTERFIELD TWP.; MACOMB COUNTY; L'ANSE CREUSE Sch. Dist.; 009-903-055-047-00; PERSONAL PROPERTY

2005 AV from \$1,278,803 to \$1,180,947; TV from \$1,278,803 to \$1,180,947

154-06-0114; CATERPILLAR FINANCIAL SVS.; CITY OF ROCKFORD; KENT COUNTY; ROCKFORD Sch. Dist.; 41-50-79-006-015; PERSONAL PROPERTY

2004 AV from \$ 0 to \$ 22,700; TV from \$ 0 to \$ 22,700

2005 AV from \$ 0 to \$ 20,000; TV from \$ 0 to \$ 20,000

Item 13. (continued):

154-06-0314; GRAND RAPIDS CARVER INC.; CITY OF KENTWOOD;
KENT COUNTY; KELLOGGSVILLE Sch. Dist.; 41-50-65-021-662;
PERSONAL PROPERTY

2004 AV from \$ 198,600 to \$ 191,100; TV from \$ 198,600 to \$ 191,100

2005 AV from \$ 169,400 to \$ 162,800; TV from \$ 169,400 to \$ 162,800

2006 AV from \$ 178,400 to \$ 172,200; TV from \$ 178,400 to \$ 172,200

154-06-0390; JAMES E. CAULEY; CITY OF PLEASANT RIDGE; OAKLAND
COUNTY; PONTIAC Sch. Dist.; 64-14-29-405-002; REAL PROPERTY

2005 AV from \$ 0 to \$ 4,000; TV from \$ 0 to \$ 4,000

154-06-0412; AMEC EARTH & ENVIRONMENTAL; BRIGHTON TWP.;
LIVINGSTON COUNTY; BRIGHTON Sch. Dist.; 4712-99-100-660;
PERSONAL PROPERTY

2006 AV from \$ 5,000 to \$ 14,733; TV from \$ 5,000 to \$ 14,733

154-06-0418; RAUHORN ELECTRIC INC.; CITY OF DEARBORN; WAYNE
COUNTY; DEARBORN Sch. Dist.; 84-0000-239800; PERSONAL PROPERTY

2005 AV from \$ 2,500 to \$ 11,050; TV from \$ 2,500 to \$ 11,050

154-06-0419; RESTAURANT TECHNOLOGIES; CITY OF MADISON
HEIGHTS; OAKLAND COUNTY; LAMPHERE Sch. Dist.; 44-99-13-007-980;
PERSONAL PROPERTY

2004 AV from \$ 0 to \$ 5,070; TV from \$ 0 to \$ 5,070

2005 AV from \$ 0 to \$ 4,500; TV from \$ 0 to \$ 4,500

2006 AV from \$ 0 to \$ 4,040; TV from \$ 0 to \$ 4,040

154-06-0454; ALUTHIQ SECURITY & TECH. LLC; CITY OF WARREN;
MACOMB COUNTY; CENTERLINE Sch. Dist.; 99-04-553-801; PERSONAL
PROPERTY

2006 AV from \$ 0 to \$ 4,440; TV from \$ 0 to \$ 4,440

154-06-0455; CYTYC SURGICAL PRODUCTS; CITY OF SAGINAW;
SAGINAW COUNTY; SAGINAW CITY Sch. Dist.; 22-8001-9300;
PERSONAL PROPERTY

2006 AV from \$ 0 to \$ 7,100; TV from \$ 0 to \$ 7,100

154-06-0472; LIN TELEVISION CORPORATION; WELLS TWP.; DELTA
COUNTY; ESCANABA Sch. Dist.; 014-900-351-00; PERSONAL PROPERTY

2006 AV from \$ 0 to \$ 12,250; TV from \$ 0 to \$ 12,250

154-06-0473; IONIA PUB LLC; CITY OF GRAND RAPIDS; KENT COUNTY;
GRAND RAPIDS Sch. Dist.; 41-01-51-109-774; PERSONAL PROPERTY

2006 AV from \$ 75,000 to \$ 99,500; TV from \$ 75,000 to \$ 99,500

Item 13. (continued):

154-06-0474; FAST 4M TOOLING LLC; CITY OF TROY; OAKLAND COUNTY; TROY Sch. Dist.; 88-99-00-348-600; PERSONAL PROPERTY

2005 AV from \$ 0 to \$ 500,380; TV from \$ 0 to \$ 500,380

154-06-0475; BLOCKBUSTER # 26195; GEORGETOWN TWP.; OTTAWA COUNTY; HUDSONVILLE Sch. Dist.; 70-50-15-028-430; PERSONAL PROPERTY

2004 AV from \$ 37,000 to \$ 44,900; TV from \$ 37,000 to \$ 44,900

2005 AV from \$ 42,200 to \$ 44,600; TV from \$ 42,200 to \$ 44,600

2006 AV from \$ 38,300 to \$ 46,700; TV from \$ 38,300 to \$ 46,700

154-06-0476; AIR MAGIC AIR BRUSH; CITY OF SAGINAW; SAGINAW COUNTY; SAGINAW CITY Sch. Dist.; 17-8000-02000; PERSONAL PROPERTY

2006 AV from \$ 600 to \$ 4,300; TV from \$ 600 to \$ 4,300

154-06-0477; MID-AMERICAN RUBBER; CITY OF THREE RIVERS; SAINT JOSEPH COUNTY; THREE RIVERS Sch. Dist.; 75-051-000-598-60; PERSONAL PROPERTY

2004 AV from \$ 0 to \$ 68,850; TV from \$ 0 to \$ 68,850

2005 AV from \$ 0 to \$ 65,400; TV from \$ 0 to \$ 65,400

154-06-0478; MJJ & ASSOCIATES INC.; CANTON TWP.; WAYNE COUNTY; PLYMOUTH-CANTON Sch. Dist.; 71-999-99-2004-025; PERSONAL PROPERTY

2004 AV from \$ 10,000 to \$ 90,950; TV from \$ 10,000 to \$ 90,950

2005 AV from \$ 12,500 to \$ 80,130; TV from \$ 12,500 to \$ 80,130

154-06-0479; VAN BORN/METRO TRUCK PLAZA; CITY OF DEARBORN HEIGHTS; WAYNE COUNTY; WESTWOOD Sch. Dist.; 82-33-999-00-4150-096; PERSONAL PROPERTY

2006 AV from \$ 0 to \$ 22,700; TV from \$ 0 to \$ 22,700

154-06-0484; TOOMA CHIROPRACTIC CLINIC; CITY OF LATHRUP VILLIAGE; OAKLAND COUNTY; SOUTHFIELD Sch. Dist.; 40-99-00-003-740; PERSONAL PROPERTY

2006 AV from \$ 10,300 to \$ 18,720; TV from \$ 10,300 to \$ 18,720

154-06-0485; IMPACT AUTO COLLISION INC.; CITY OF GRAND BLANC; GENESEE COUNTY; GRAND BLANC Sch. Dist.; 56-80-344-091; PERSONAL PROPERTY

2006 AV from \$ 56,890 to \$ 22,690; TV from \$ 56,890 to \$ 22,690

Item 13. (continued):

154-06-0486; MICHIGAN RESTAURANT LLC; CITY OF EAST LANSING;
INGHAM COUNTY; EAST LANSING Sch. Dist.; 33-20-90-44-554-000;
PERSONAL PROPERTY

2006 AV from \$ 0 to \$ 91,500; TV from \$ 0 to \$ 91,500

154-06-0487; MCDONALD MECHANICAL SVS.; BEDFORD TWP.;
MONROE COUNTY; BEDFORD Sch. Dist.; 5802-800-797-06; PERSONAL
PROPERTY

2006 AV from \$ 0 to \$ 1,595; TV from \$ 0 to \$ 1,595

154-06-0488; UAG YOUNG AUTO. GROUP LLC; BLOOMFIELD TWP.;
OAKLAND COUNTY; BLOOMFIELD HILLS Sch. Dist.; C-99-00-006-119;
PERSONAL PROPERTY

2005 AV from \$ 0 to \$ 147,030; TV from \$ 0 to \$ 147,030

154-06-0489; ANTHONY AMUSEMENT; GROVELAND TWP.; OAKLAND
COUNTY; HOLLY AREA Sch. Dist.; G-99-00-001-008; PERSONAL
PROPERTY

2006 AV from \$ 0 to \$ 3,570; TV from \$ 0 to \$ 3,570

154-06-0490; ANTHONY AMUSEMENT MACHINE; HIGHLAND TWP.;
OAKLAND COUNTY; HURON VALLEY Sch. Dist.; H-99-00-002-043;
PERSONAL PROPERTY

2006 AV from \$ 0 to \$ 12,090; TV from \$ 0 to \$ 12,090

154-06-0491; MELONE BROS. LANDSCAPE SUPPLY; HIGHLAND TWP.;
OAKLAND COUNTY; HURON VALLEY Sch. Dist.; H-99-00-004-040;
PERSONAL PROPERTY

2005 AV from \$ 70,870 to \$ 112,840; TV from \$ 70,870 to \$ 112,840

154-06-0492; NORTHERN LEASING SYSTEMS; HIGHLAND TWP.;
OAKLAND COUNTY; HURON VALLEY Sch. Dist.; H-99-00-004-084;
PERSONAL PROPERTY

2006 AV from \$ 0 to \$ 2,490; TV from \$ 0 to \$ 2,490

154-06-0493; BLUEPRINTS ETC. INC.; LYON TWP.; OAKLAND COUNTY;
SOUTH LYON Sch. Dist.; K-99-00-006-044; PERSONAL PROPERTY

2006 AV from \$ 10,000 to \$ 18,700; TV from \$ 10,000 to \$ 18,700

154-06-0494; DATAPAK SERVICES CORP.; LYON TWP.; OAKLAND
COUNTY; HURON VALLEY Sch. Dist.; K-99-00-001-004; PERSONAL
PROPERTY

2006 AV from \$ 155,880 to \$ 262,040; TV from \$ 155,880 to \$ 262,040

Item 13. (continued):

154-06-0495; ERVIN LEASING COMPANY; LYON TWP.; OAKLAND COUNTY; SOUTH LYON Sch. Dist.; K-99-00-001-845; PERSONAL PROPERTY

2006 AV from \$ 0 to \$ 32,590; TV from \$ 0 to \$ 32,590

154-06-0496; ANTHONY AMUSEMENT; MILFORD TWP.; OAKLAND COUNTY; HURON VALLEY Sch. Dist.; L-99-00-001-017; PERSONAL PROPERTY

2006 AV from \$ 0 to \$ 3,010; TV from \$ 0 to \$ 3,010

154-06-0497; ANTHONY AMUSEMENT; MILFORD TWP.; OAKLAND COUNTY; HURON VALLEY Sch. Dist.; LM-99-00-004-005; PERSONAL PROPERTY

2006 AV from \$ 0 to \$ 4,740; TV from \$ 0 to \$ 4,740

154-06-0498; RESTAURANT TECHNOLOGIES; OXFORD TWP.; OAKLAND COUNTY; OXFORD Sch. Dist.; P-99-00-006-046; PERSONAL PROPERTY

2006 AV from \$ 0 to \$ 1,240; TV from \$ 0 to \$ 1,240

154-06-0499; TAIT EYE PLLC; SOUTHFIELD TWP.; OAKLAND COUNTY; BIRMINGHAM Sch. Dist.; TH-99-00-006-002; PERSONAL PROPERTY

2006 AV from \$ 5,000 to \$ 80,740; TV from \$ 5,000 to \$ 80,740

154-06-0500; UNIPROP; CITY OF BIRMINGHAM; OAKLAND COUNTY; BIRMINGHAM Sch. Dist.; 08-99-01-006-650; PERSONAL PROPERTY

2006 AV from \$ 75,810 to \$ 80,880; TV from \$ 75,810 to \$ 80,880

154-06-0501; XEROX GLOBAL SERVICES INC.; CITY OF BIRMINGHAM; OAKLAND COUNTY; BIRMINGHAM Sch. Dist.; 08-99-00-006-011; PERSONAL PROPERTY

2005 AV from \$ 0 to \$ 4,580; TV from \$ 0 to \$ 4,580

154-06-0502; ACS ENTERPRISE SOLUTIONS INC.; CITY OF PONTIAC; OAKLAND COUNTY; PONTIAC Sch. Dist.; 64-99-00-006-139; PERSONAL PROPERTY

2004 AV from \$ 0 to \$ 29,590; TV from \$ 0 to \$ 29,590

2005 AV from \$ 0 to \$ 25,400; TV from \$ 0 to \$ 25,400

154-06-0503; ANNA'S LINENS; CITY OF PONTIAC; OAKLAND COUNTY; PONTIAC Sch. Dist.; 64-99-00-006-014; PERSONAL PROPERTY

2006 AV from \$ 37,500 to \$ 58,410; TV from \$ 37,500 to \$ 58,410

Item 13. (continued):

154-06-0504; RESTAURANT TECHNOLOGIES; CITY OF ROCHESTER;
OAKLAND COUNTY; ROCHESTER Sch. Dist.; 68-99-00-005-089;
PERSONAL PROPERTY

2006 AV from \$ 0 to \$ 5,680; TV from \$ 0 to \$ 5,680

154-06-0505; CARDINAL HEALTH 301 INC.; CITY OF ROYAL OAK;
OAKLAND COUNTY; ROYAL OAK Sch. Dist.; 72-99-20-920-103;
PERSONAL PROPERTY

2005 AV from \$ 0 to \$ 2,550; TV from \$ 0 to \$ 2,550

154-06-0506; RESTAURANT TECHNOLOGIES; CITY OF ROYAL OAK;
OAKLAND COUNTY; ROYAL OAK Sch. Dist.; 72-99-00-005-209;
PERSONAL PROPERTY

2006 AV from \$ 0 to \$ 16,910; TV from \$ 0 to \$ 16,910

154-06-0507; SOUTH LYON FOOT & ANKLE; CITY OF SOUTH LYON;
OAKLAND COUNTY; SOUTH LYON Sch. Dist.; 80-99-00-005-010;
PERSONAL PROPERTY

2005 AV from \$ 5,000 to \$ 26,930; TV from \$ 5,000 to \$ 26,930

154-06-0508; GLOBAL TAN; CITY OF SYLVAN LAKE; OAKLAND
COUNTY; PONTIAC Sch. Dist.; 84-99-00-005-013; PERSONAL PROPERTY

2005 AV from \$ 25,000 to \$ 54,540; TV from \$ 25,000 to \$ 54,540

2006 AV from \$ 56,180 to \$ 46,810; TV from \$ 56,180 to \$ 46,810

154-06-0509; FIELDSTONE LAND DEVELOP. LLC; CITY OF CHELSEA;
WASHTENAW COUNTY; CHELSEA Sch. Dist.; FC-06-13-225-045; REAL
PROPERTY

2004 AV from \$ 8,300 to \$ 0 ; TV from \$ 7,996 to \$ 0

154-06-0511; LEONARD MCDUGALL; CITY OF CHELSEA;
WASHTENAW COUNTY; CHELSEA Sch. Dist.; FC-06-13-225-048; REAL
PROPERTY

2004 AV from \$ 0 to \$ 4,200; TV from \$ 0 to \$ 4,084

154-06-0512; ROBERT TAYLOR; CITY OF CHELSEA; WASHTENAW
COUNTY; CHELSEA Sch. Dist.; FC-06-13-225-049; REAL PROPERTY

2004 AV from \$ 0 to \$ 800; TV from \$ 0 to \$ 720

154-06-0537; WHISKERS HUNT CLUB; OSCODA TWP.; IOSCO COUNTY;
OSCODA Sch. Dist.; 062-011-100-002-00; REAL PROPERTY

2004 AV from \$ 41,700 to \$ 86,000; TV from \$ 22,440 to \$ 51,340

2005 AV from \$ 45,900 to \$ 106,000; TV from \$ 22,950 to \$ 67,420

2006 AV from \$ 45,900 to \$ 113,100; TV from \$ 23,700 to \$ 69,640

Item 13. (continued):

154-06-0538; AURORA TRAILER LEASING & RENTAL; CITY OF ROMULUS; WAYNE COUNTY; ROMULUS Sch. Dist.; 80-999-00-4241-000; PERSONAL PROPERTY

2006 AV from \$ 0 to \$ 15,600; TV from \$ 0 to \$ 15,600

154-06-0543; AURORA TRAILER LEASING & RENTAL; CITY OF ROSEVILLE; MACOMB COUNTY; ROSEVILLE Sch. Dist.; 993-00310-00; PERSONAL PROPERTY

2004 AV from \$ 0 to \$ 9,350; TV from \$ 0 to \$ 9,350

2005 AV from \$ 0 to \$ 8,580; TV from \$ 0 to \$ 8,580

2006 AV from \$ 0 to \$ 7,840; TV from \$ 0 to \$ 7,840

154-06-0544; RESTAURANT TECHNOLOGIES; CITY OF STERLING HEIGHTS; MACOMB COUNTY; WARREN CONSOLIDATED Sch. Dist.; 10-96-000-000-810; PERSONAL PROPERTY

2006 AV from \$ 0 to \$ 13,650; TV from \$ 0 to \$ 13,650

154-06-0545; RESTAURANT TECHNOLOGIES; CITY OF STERLING HEIGHTS; MACOMB COUNTY; UTICA Sch. Dist.; 10-96-000-000-809; PERSONAL PROPERTY

2006 AV from \$ 0 to \$ 10,500; TV from \$ 0 to \$ 10,500

154-06-0546; MAN ALIVE; CITY OF DEARBORN; WAYNE COUNTY; DEARBORN Sch. Dist.; 84-0000-938600; PERSONAL PROPERTY

2005 AV from \$ 9,450 to \$ 16,450; TV from \$ 9,450 to \$ 16,450

154-06-0549; FIRST PORTLAND CORPORATION; FLINT TWP.; GENESEE COUNTY; SWARTZ CREEK Sch. Dist.; 07-84-3619-06; PERSONAL PROPERTY

2006 AV from \$ 0 to \$ 3,400; TV from \$ 0 to \$ 3,400

154-06-0550; ADP INC.; MUNDY TWP.; GENESEE COUNTY; CARMEN-AINSWORTH Sch. Dist.; 15-80-197-804; PERSONAL PROPERTY

2006 AV from \$ 0 to \$ 300; TV from \$ 0 to \$ 300

154-06-0551; LANIER WORLDWIDE; MUNDY TWP.; GENESEE COUNTY; CARMEN-AINSWORTH Sch. Dist.; 15-80-4103-06; PERSONAL PROPERTY

2006 AV from \$ 0 to \$ 8,000; TV from \$ 0 to \$ 8,000

154-06-0552; MICHIGAN PHYSICAL THERAPY; MUNDY TWP.; GENESEE COUNTY; CARMEN-AINSWORTH Sch. Dist.; 15-80-403-806; PERSONAL PROPERTY

2006 AV from \$ 0 to \$ 19,700; TV from \$ 0 to \$ 19,700

Item 13. (continued):

154-06-0553; ELECTRICAL WORKERS LOCAL 948; MUNDY TWP.; GENESEE COUNTY; GRAND BLANC Sch. Dist.; 15-80-035-894; PERSONAL PROPERTY

2006 AV from \$ 14,000 to \$ 17,900; TV from \$ 14,000 to \$ 17,900

154-06-0554; LINDA'S UNIQUE CREATIONS; MUNDY TWP.; GENESEE COUNTY; LAKE FENTON Sch. Dist.; 15-80-401-206; PERSONAL PROPERTY

2006 AV from \$ 6,600 to \$ 7,800; TV from \$ 6,600 to \$ 7,800

154-06-0555; CSM RENTALS LLC; MUNDY TWP.; GENESEE COUNTY; SWARTZ CREEK Sch. Dist.; 15-80-410-506; PERSONAL PROPERTY

2006 AV from \$ 0 to \$ 40,100; TV from \$ 0 to \$ 40,100

154-06-0556; LANIER WORLDWIDE; MUNDY TWP.; GENESEE COUNTY; SWARTZ CREEK Sch. Dist.; 15-80-4104-06; PERSONAL PROPERTY

2006 AV from \$ 0 to \$ 1,500; TV from \$ 0 to \$ 1,500

154-06-0557; SECURE MORTGAGE; MUNDY TWP.; GENESEE COUNTY; SWARTZ CREEK Sch. Dist.; 15-80-401-506; PERSONAL PROPERTY

2006 AV from \$ 0 to \$ 10,200; TV from \$ 0 to \$ 10,200

154-06-0558; NUCO 2 INC.; MUNDY TWP.; GENESEE COUNTY; SWARTZ CREEK Sch. Dist.; 15-80-303-805; PERSONAL PROPERTY

2006 AV from \$ 0 to \$ 2,300; TV from \$ 0 to \$ 2,300

154-06-0559; XEROX CORPORATION; MUNDY TWP.; GENESEE COUNTY; SWARTZ CREEK Sch. Dist.; 15-80-137-402; PERSONAL PROPERTY

2006 AV from \$ 1,100 to \$ 6,600; TV from \$ 1,100 to \$ 6,600

154-06-0560; CYTYC SURGICAL PRODUCTS; CITY OF JACKSON; JACKSON COUNTY; JACKSON Sch. Dist.; P-286510000; PERSONAL PROPERTY

2006 AV from \$ 0 to \$ 7,100; TV from \$ 0 to \$ 7,100

154-06-0561; MICHIGAN PORTABLE STORAGE; CITY OF MADISON HEIGHTS; OAKLAND COUNTY; LAMPHERE Sch. Dist.; 44-99-07-005-222; PERSONAL PROPERTY

2006 AV from \$ 0 to \$ 445,820; TV from \$ 0 to \$ 445,820

154-06-0562; BEARING POINT INC.-USA198; CITY OF TROY; OAKLAND COUNTY; TROY Sch. Dist.; 88-99-00-335-140; PERSONAL PROPERTY

2005 AV from \$ 10,000 to \$ 76,510; TV from \$ 10,000 to \$ 76,510

2006 AV from \$ 12,500 to \$ 63,430; TV from \$ 12,500 to \$ 63,430

Item 13. (continued):

154-06-0563; LEGACY EXCAVATING INC.; CITY OF TROY; OAKLAND COUNTY; TROY Sch. Dist.; 88-99-00-291-160; PERSONAL PROPERTY
2005 AV from \$ 11,140 to \$ 350; TV from \$ 11,140 to \$ 350

Item 14. It was moved by Roberts, supported by Morgan, and unanimously approved to request an informal opinion from the Attorney General regarding the proposed letter to all assessors and equalization directors concerning the Personal Property Audit Program Discovery of Incorrectly Reported or Omitted From Assessment Roll.

Scheduled for 9:30 A.M.

Item 15. It was moved by Roberts, supported by Morgan, and unanimously approved to assume jurisdiction of the 2006 assessment roll for Burt Township, Alger County, and the Assessment and Certification Division field staff is to review the Township's progress in 90 days and report to the Commission. If significant progress has not been made, then a complete reappraisal by an outside firm will be ordered. This is a result of the 2005 14-Point Review. A meeting was scheduled for the Township and the assessor failed to appear. On May 8, 2006, you ordered the Township assessor and supervisor to appear before the Commission to discuss the magnitude of problems in the Township.

The Commission admitted Supervisor Exhibit 1.

The Commission admitted Assessor Exhibit 1.

Scheduled for 9:45 A.M.

Item 16. It was moved by Roberts, supported by Morgan, and unanimously approved to adopt the recommendation that the local unit for Hamilton Township, Gratiot County, provide quarterly updates on their progress toward computerization, updating the record cards, and creation of land value maps, tax maps, and ECFs. Further, a follow-up review is to be conducted by the Assessment and Certification field staff after the 2008 assessment roll is finalized. This is a result of the 2004 14-Point Review and a follow-up review completed in 2005. The Township is deficient in the following areas: roll not certified by assessor, assessor did not use approved manual for 2005 values, no land value maps, tax maps or ECF determinations, no policy on public inspection of records and the true cash value on the record cards does not agree with the true cash value on the assessment roll. The Township is presently working on computerization of their records and the update of their record cards.

Scheduled for 10:00 A.M.

The State Tax Commission considered each MCL 211.154 notification of omitted or incorrectly reported property separately and took the following actions for each listed file for which the assessors and the owners did not concur.

Item 17. **Scheduled for 10:30 A.M.**

Township of Mitchell, Alcona County

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-05-4693; CHARLES & KIM MUNRO; MITCHELL TWP.; ALCONA COUNTY; FAIRVIEW Sch. Dist.; 113-033-100-037-00; REAL PROPERTY
2005 AV from \$ 38,200 to \$ 43,500; TV from \$ 22,248 to \$ 27,548

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:
154-05-4694; GEORGE & MARY ANN BUGG; MITCHELL TWP.; ALCONA COUNTY; FAIRVIEW Sch. Dist.; 113-022-100-239-00; REAL PROPERTY
2005 AV from \$ 52,000 to \$ 54,300; TV from \$ 49,171 to \$ 51,471

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-05-4695; KENNETH & NADINE SMITH; MITCHELL TWP.; ALCONA COUNTY; FAIRVIEW Sch. Dist.; 111-016-300-015-00; REAL PROPERTY
2005 AV from \$ 19,700 to \$ 28,300; TV from \$ 15,228 to \$ 23,820

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-05-4696; LEONARD ZAJAS; MITCHELL TWP.; ALCONA COUNTY; FAIRVIEW Sch. Dist.; 113-032-400-056-01; REAL PROPERTY
2005 AV from \$ 19,100 to \$ 20,600; TV from \$ 13,000 to \$ 14,500

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-05-4697; NADA SAAD; MITCHELL TWP.; ALCONA COUNTY; FAIRVIEW Sch. Dist.; 113-034-100-108-00; REAL PROPERTY
2005 AV from \$ 18,000 to \$ 26,100; TV from \$ 17,817 to \$ 25,917

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-05-4698; STEVEN BOEGNER; MITCHELL TWP.; ALCONA COUNTY; FAIRVIEW Sch. Dist.; 113-021-100-004-02; REAL PROPERTY
2005 AV from \$ 54,800 to \$ 64,200; TV from \$ 29,182 to \$ 38,582

Item 17. (continued):

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-05-4699; STEVE & TERRI SALOKA; MITCHELL TWP.; ALCONA COUNTY; FAIRVIEW Sch. Dist.; 113-033-100-089-00; REAL PROPERTY
2005 AV from \$ 16,000 to \$ 25,900; TV from \$ 16,000 to \$ 25,900

It was moved by Roberts, supported by Morgan, and unanimously approved to allow the withdrawal of the below-referenced matter.
154-05-4700; WAYNE BOWERS; MITCHELL TWP.; ALCONA COUNTY; FAIRVIEW Sch. Dist.; 113-033-100-031-00; REAL PROPERTY
2005 AV from \$ 16,200 to \$ 24,400; TV from \$ 9,973 to \$ 18,173

Township of Allegan, Allegan County

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-05-4640; ALFRED & SHARON LEMAIRE; ALLEGAN TWP.; ALLEGAN COUNTY; ALLEGAN Sch. Dist.; 0301-011-008-10; REAL PROPERTY
2004 AV from \$ 15,000 to \$ 41,800; TV from \$ 8,264 to \$ 35,064
2005 AV from \$ 12,800 to \$ 41,800; TV from \$ 8,454 to \$ 35,870

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-05-4641; WILBORN D. & JANICE SAYLOR; ALLEGAN TWP.; ALLEGAN COUNTY; ALLEGAN Sch. Dist.; 0301-220-005-00; REAL PROPERTY
2003 AV from \$ 11,800 to \$ 58,600; TV from \$ 11,800 to \$ 58,600
2004 AV from \$ 11,800 to \$ 58,600; TV from \$ 11,800 to \$ 58,600
2005 AV from \$ 10,100 to \$ 58,600; TV from \$ 10,100 to \$ 58,600

Township of Laketon, Allegan County

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-05-4642; POTTS MASONRY; LAKETOWN TWP.; ALLEGAN COUNTY; HAMILTON Sch. Dist.; 0311-925-062-00; PERSONAL PROPERTY
2005 AV from \$ 0 to \$ 3,100; TV from \$ 0 to \$ 3,100

Township of Johnstown, Barry County,

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-05-4613; CLEORA GRIES ESTATE; JOHNSTOWN TWP.; BARRY COUNTY; HASTINGS Sch. Dist.; 08-09-021-211-00; REAL PROPERTY
2005 AV from \$ 0 to \$ 3,900; TV from \$ 0 to \$ 3,900

Item 17. (continued):

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-05-4614; CLEORA GRIES ESTATE; JOHNSTOWN TWP.; BARRY COUNTY; HASTINGS Sch. Dist.; 08-09-021-213-70; REAL PROPERTY
2005 AV from \$ 0 to \$ 2,100; TV from \$ 0 to \$ 2,100

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-05-4615; CLEORA GRIES ESTATE; JOHNSTOWN TWP.; BARRY COUNTY; HASTINGS Sch. Dist.; 08-09-021-216-00; REAL PROPERTY
2005 AV from \$ 0 to \$ 3,400; TV from \$ 0 to \$ 3,400

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-05-4616; CLEORA GRIES ESTATE; JOHNSTOWN TWP.; BARRY COUNTY; HASTINGS Sch. Dist.; 08-09-021-217-00; REAL PROPERTY
2005 AV from \$ 0 to \$ 2,100; TV from \$ 0 to \$ 2,100

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-05-4617; HARRY MEAD ET AL; JOHNSTOWN TWP.; BARRY COUNTY; HASTINGS Sch. Dist.; 08-09-021-213-00; REAL PROPERTY
2005 AV from \$ 0 to \$ 700; TV from \$ 0 to \$ 700

Township of Berrien, Berrien County

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:
154-05-4568; CHRISTOPHER & JULIE BURKE; BERRIEN TWP.; BERRIEN COUNTY; BERRIEN SPRINGS Sch. Dist.; 11-04-0029-0027-09-1; REAL PROPERTY
2003 AV from \$ 95,700 to \$ 119,400; TV from \$ 86,487 to \$ 110,187
2004 AV from \$ 99,100 to \$ 124,000; TV from \$ 88,476 to \$ 112,721
2005 AV from \$ 104,700 to \$ 130,700; TV from \$ 90,510 to \$ 115,313

City of Battle Creek, Calhoun County

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-05-4563; JOHN R. CAMPBELL &; CITY OF BATTLE CREEK; CALHOUN COUNTY; BATTLE CREEK Sch. Dist.; 3280-00-093-0; REAL PROPERTY
2003 AV from \$ 1,016 to \$ 11,039; TV from \$ 1,016 to \$ 11,039

Item 17. (continued):

It was moved by Roberts, supported by Morgan, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:

154-05-4564; MARLIN LEASING; CITY OF BATTLE CREEK; CALHOUN COUNTY; BATTLE CREEK Sch. Dist.; 0113-01-960-0; PERSONAL PROPERTY

2005 AV from \$ 6,823 to \$ 6,414; TV from \$ 6,823 to \$ 6,414

It was moved by Roberts, supported by Morgan, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:

154-05-4565; MARLIN LEASING; CITY OF BATTLE CREEK; CALHOUN COUNTY; BATTLE CREEK Sch. Dist.; 0113-01-960-1; PERSONAL PROPERTY

2005 AV from \$ 11,069 to \$ 27,456; TV from \$ 11,069 to \$ 27,456

Township of Burlington, Calhoun County

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-05-4559; NATIONAL CITY COMM. CAPITAL; BURLINGTON TWP.; CALHOUN COUNTY; UNION CITY Sch. Dist.; 13-45-000-121-00; PERSONAL PROPERTY

2003 AV from \$ 0 to \$ 23,000; TV from \$ 0 to \$ 23,000

2004 AV from \$ 0 to \$ 19,700; TV from \$ 0 to \$ 19,700

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-05-4560; MARY LOU LITTLE &; BURLINGTON TWP.; CALHOUN COUNTY; UNION CITY Sch. Dist.; 13-05-121-106-00; REAL PROPERTY

2004 AV from \$ 0 to \$ 68,300; TV from \$ 0 to \$ 68,300

2005 AV from \$ 0 to \$ 68,300; TV from \$ 0 to \$ 68,300

City of Potterville, Eaton County

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-05-4557; CHRISTIAN RENEWAL FULL GOS.; CITY OF POTTERVILLE; EATON COUNTY; POTTERVILLE Sch. Dist.; 23-700-000-610-120-00; REAL PROPERTY

2005 AV from \$ 0 to \$ 43,700; TV from \$ 0 to \$ 33,900

Item 17. (continued):

Township of East Bay, Grand Traverse County

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-05-4513; CHARLES JR. & CATHERINE DURGA; EAST BAY TWP.; GRAND TRAVERSE COUNTY; TRAVERSE CITY Sch. Dist.; 28-03-717-020-00; REAL PROPERTY

2003 AV from \$ 16,400 to \$ 26,300; TV from \$ 3,100 to \$ 13,600

2004 AV from \$ 16,400 to \$ 31,800; TV from \$ 3,100 to \$ 13,900

2005 AV from \$ 20,100 to \$ 28,100; TV from \$ 3,100 to \$ 14,200

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-05-4514; RANDALL GOINS; EAST BAY TWP.; GRAND TRAVERSE COUNTY; TRAVERSE CITY Sch. Dist.; 28-03-382-066-00; REAL PROPERTY

2005 AV from \$ 16,600 to \$ 114,500; TV from \$ 16,600 to \$ 114,500

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-05-4515; ROBB E. & TINA M. HOUSTON; EAST BAY TWP.; GRAND TRAVERSE COUNTY; TRAVERSE CITY Sch. Dist.; 28-03-414-073-00; REAL PROPERTY

2003 AV from \$ 19,000 to \$ 59,600; TV from \$ 19,000 to \$ 59,600

2004 AV from \$ 19,000 to \$ 69,900; TV from \$ 19,000 to \$ 60,900

2005 AV from \$ 19,000 to \$ 73,300; TV from \$ 19,000 to \$ 62,300

It was moved by Roberts, supported by Morgan, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:
154-05-4516; TIMOTHY J. & JANET L. MULHERIN; EAST BAY TWP.; GRAND TRAVERSE COUNTY; TRAVERSE CITY Sch. Dist.; 28-03-440-012-10; REAL PROPERTY

2003 AV from \$ 58,000 to \$ 74,700; TV from \$ 49,000 to \$ 74,700

2004 AV from \$ 62,800 to \$ 80,200; TV from \$ 50,100 to \$ 76,400

Township of Grant, Grand Traverse County

It was moved by Roberts, supported by Morgan, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:
154-05-4517; TEAM SERVICES LLC; GRANT TWP.; GRAND TRAVERSE COUNTY; BUCKLEY Sch. Dist.; 28-06-900-001-60; PERSONAL PROPERTY

2005 AV from \$ 0 to \$ 94,996; TV from \$ 0 to \$ 94,996

Item 17. (continued):

Township of Caseville, Huron County

It was moved by Roberts, supported by Morgan, and unanimously approved to postpone the below-referenced matter:

154-05-4509; HARRIET HOOL/SARA FORTHUM; CASEVILLE TWP.; HURON COUNTY; CASEVILLE Sch. Dist.; 3230-835-556-00; REAL PROPERTY

2003 AV from \$ 187,700 to \$ 378,400; TV from \$ 27,030 to \$ 228,730

2004 AV from \$ 187,000 to \$ 378,400; TV from \$ 27,651 to \$ 233,990

2005 AV from \$ 198,100 to \$ 399,500; TV from \$ 28,286 to \$ 239,372

City of East Lansing, Ingham County

It was moved by Roberts, supported by Morgan, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-05-4492; SARA LEE COFFEE & TEA; CITY OF EAST LANSING; INGHAM COUNTY; EAST LANSING Sch. Dist.; 33-20-90-50-716-000; PERSONAL PROPERTY

2003 AV from \$ 0 to \$ 3,400; TV from \$ 0 to \$ 3,400

2004 AV from \$ 0 to \$ 4,100; TV from \$ 0 to \$ 4,100

2005 AV from \$ 0 to \$ 3,600; TV from \$ 0 to \$ 3,600

It was moved by Roberts, supported by Morgan, and unanimously approved to postpone the below-referenced matter:

154-05-4493; ST. STEPHENS COMM. CHURCH; CITY OF EAST LANSING; INGHAM COUNTY; EAST LANSING Sch. Dist.; 33-20-02-17-121-022; REAL PROPERTY

2003 AV from \$ 0 to \$ 76,600; TV from \$ 0 to \$ 61,940

2004 AV from \$ 0 to \$ 81,500; TV from \$ 0 to \$ 63,360

2005 AV from \$ 0 to \$ 83,100; TV from \$ 0 to \$ 64,820

Township of Delhi, Ingham County

It was moved by Roberts, supported by Morgan, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-05-4490; MARLIN LEASING; DELHI CHARTER TWP.; INGHAM COUNTY; MASON Sch. Dist.; 33-25-05-90-935-195; PERSONAL PROPERTY

2005 AV from \$ 10,300 to \$ 17,550; TV from \$ 10,300 to \$ 17,550

It was moved by Roberts, supported by Morgan, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-05-4491; OMNIPOINT HOLDINGS INC.; DELHI CHARTER TWP.; INGHAM COUNTY; HOLT Sch. Dist.; 33-25-05-90-930-450; PERSONAL PROPERTY

2005 AV from \$ 102,050 to \$ 173,500; TV from \$ 102,050 to \$ 173,500

Item 17. (continued):

Township of Sherman, Isabella County

It was moved by Roberts, supported by Morgan, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-05-4482; BERTHA LOOMIS ESTATE; SHERMAN TWP.; ISABELLA COUNTY; CHIPPEWA HILLS Sch. Dist.; 22-036-10-003-00; REAL PROPERTY

2003 AV from \$ 3,900 to \$ 38,000; TV from \$ 3,900 to \$ 19,229

2004 AV from \$ 4,100 to \$ 46,000; TV from \$ 3,989 to \$ 19,671

2005 AV from \$ 4,400 to \$ 54,000; TV from \$ 4,080 to \$ 20,123

Township of Union, Isabella County

It was moved by Roberts, supported by Morgan, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-05-4483; EL VAQUERO OF MT. PLEASANT; UNION TWP.; ISABELLA COUNTY; MOUNT PLEASANT Sch. Dist.; 37-14-998-00-753-00; PERSONAL PROPERTY

2005 AV from \$ 0 to \$ 19,200; TV from \$ 0 to \$ 19,200

It was moved by Roberts, supported by Morgan, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-05-4484; INTIMATE IDEAS OF UNION TWP.; UNION TWP.; ISABELLA COUNTY; MOUNT PLEASANT Sch. Dist.; 37-14-998-00-185-00; PERSONAL PROPERTY

2005 AV from \$ 11,600 to \$ 13,200; TV from \$ 11,600 to \$ 13,200

It was moved by Roberts, supported by Morgan, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-05-4485; MATRIX EXPLORATION & DEV.; UNION TWP.; ISABELLA COUNTY; MOUNT PLEASANT Sch. Dist.; 37-14-998-00-414-00; PERSONAL PROPERTY

2005 AV from \$ 0 to \$ 7,900; TV from \$ 0 to \$ 7,900

It was moved by Roberts, supported by Morgan, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-05-4486; SHAW SERVICES; UNION TWP.; ISABELLA COUNTY; MOUNT PLEASANT Sch. Dist.; 37-14-998-00-776-00; PERSONAL PROPERTY

2005 AV from \$ 0 to \$ 200; TV from \$ 0 to \$ 200

Item 17. (continued):

Township of Columbia, Jackson County

It was moved by Roberts, supported by Morgan, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented: 154-05-4022; DAMON BUNDY; COLUMBIA TWP.; JACKSON COUNTY; COLUMBIA Sch. Dist.; 000-20-31-101-001-04; REAL PROPERTY

2003 AV from \$ 0 to \$ 52,643; TV from \$ 0 to \$ 52,643

2004 AV from \$ 0 to \$ 79,705; TV from \$ 0 to \$ 53,853

2005 AV from \$ 52,035 to \$ 79,705; TV from \$ 3,409 to \$ 55,092

It was moved by Roberts, supported by Morgan, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented: 154-05-4023; DONALD OLSEN; COLUMBIA TWP.; JACKSON COUNTY; COLUMBIA Sch. Dist.; 000-19-27-102-021-00; REAL PROPERTY

2003 AV from \$ 44,367 to \$ 44,367; TV from \$ 6,600 to \$ 35,815

2004 AV from \$ 45,062 to \$ 45,062; TV from \$ 6,751 to \$ 36,639

2005 AV from \$ 41,507 to \$ 41,507; TV from \$ 6,906 to \$ 37,482

It was moved by Roberts, supported by Morgan, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented: 154-05-4024; JOHN MERRIFIELD & BERNARD COLE; COLUMBIA TWP.; JACKSON COUNTY; COLUMBIA Sch. Dist.; 000-19-35-426-003-03; REAL PROPERTY

2003 AV from \$ 28,110 to \$ 32,534; TV from \$ 15,219 to \$ 20,294

2004 AV from \$ 28,552 to \$ 34,752; TV from \$ 15,569 to \$ 20,760

2005 AV from \$ 33,094 to \$ 38,975; TV from \$ 15,927 to \$ 21,237

City of Grand Rapids, Kent County

It was moved by Roberts, supported by Morgan, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented: 154-05-4386; MIX STREET LLC; CITY OF GRAND RAPIDS; KENT COUNTY; GRAND RAPIDS Sch. Dist.; 41-01-51-109-453; PERSONAL PROPERTY

2005 AV from \$ 0 to \$ 1,200; TV from \$ 0 to \$ 1,200

City of Kentwood, Kent County

It was moved by Roberts, supported by Morgan, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented: 154-05-4379; APPLIED IMAGING; CITY OF KENTWOOD; KENT COUNTY; CALEDONIA Sch. Dist.; 41-50-65-024-723; PERSONAL PROPERTY

2004 AV from \$ 1,200 to \$ 3,400; TV from \$ 1,200 to \$ 3,400

Item 17. (continued):

It was moved by Roberts, supported by Morgan, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-05-4380; HOUSE OF BLINDS; CITY OF KENTWOOD; KENT COUNTY;
KENTWOOD Sch. Dist.; 41-50-65-023-395; PERSONAL PROPERTY
2004 AV from \$ 7,900 to \$ 13,600; TV from \$ 7,900 to \$ 13,600

City of Walker, Kent County

It was moved by Roberts, supported by Morgan, and unanimously approved to deny the below-referenced matter.
154-05-4388; B. & P. GROUP; CITY OF WALKER; KENT COUNTY;
KENOWA HILLS Sch. Dist.; 41-50-86-021-385; PERSONAL PROPERTY
2004 AV from \$ 8,800 to \$ 0 ; TV from \$ 8,800 to \$ 0 **TP**

It was moved by Roberts, supported by Morgan, and unanimously approved to deny the below-referenced matter.
154-05-4389; THE SYNERGETICS GROUP INC.; CITY OF WALKER; KENT COUNTY;
KENOWA HILLS Sch. Dist.; 41-50-86-021-806; PERSONAL PROPERTY
2004 AV from \$ 28,400 to \$ 0 ; TV from \$ 28,400 to \$ 0 **TP**

It was moved by Roberts, supported by Morgan, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:
154-05-4390; HOBBY LOBBY #252; CITY OF WALKER; KENT COUNTY;
KENOWA HILLS Sch. Dist.; 41-50-86-021-731; PERSONAL PROPERTY
TP
2003 AV from \$ 202,450 to \$ 146,758; TV from \$ 202,450 to \$ 146,758
2004 AV from \$ 177,800 to \$ 129,772; TV from \$ 177,800 to \$ 129,772

Township of Ada, Kent County

It was moved by Roberts, supported by Morgan, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-05-4374; MARLIN LEASING; ADA TWP.; KENT COUNTY; FOREST HILLS Sch. Dist.; 41-50-11-021-080; PERSONAL PROPERTY
2005 AV from \$ 0 to \$ 4,400; TV from \$ 0 to \$ 4,400

Item 17. (continued):

Township of Cascade, Kent County

It was moved by Roberts, supported by Morgan, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-05-4375; BRENT CLOVER; CASCADE TWP.; KENT COUNTY; FOREST HILLS Sch. Dist.; 41-19-35-226-002; REAL PROPERTY

2004 AV from \$ 109,700 to \$ 139,000; TV from \$ 88,787 to \$ 118,287

2005 AV from \$ 139,600 to \$ 139,600; TV from \$ 120,129 to \$ 121,007

Township of Lowell, Kent County

It was moved by Roberts, supported by Morgan, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-05-4377; K. & S. BULLDOZING; LOWELL TWP.; KENT COUNTY; LOWELL Sch. Dist.; 41-50-23-001-395; PERSONAL PROPERTY

2005 AV from \$ 112,400 to \$ 267,600; TV from \$ 112,400 to \$ 267,600

Township of Plainfield, Kent County

It was moved by Roberts, supported by Morgan, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:

154-05-4378; OTTAWA AGGREGATES; PLAINFIELD TWP.; KENT COUNTY; NORTHVIEW Sch. Dist.; 41-50-26-023-231; PERSONAL PROPERTY

2005 AV from \$ 790,400 to \$ 819,900; TV from \$ 790,400 to \$ 819,900

City of Adrian, Lenawee County

It was moved by Roberts, supported by Morgan, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-05-4373; AEROPOSTALE INC. #664; CITY OF ADRIAN; LENAWEE COUNTY; MADISON Sch. Dist.; XA0-901-7650-00; PERSONAL PROPERTY

2005 AV from \$ 25,000 to \$ 128,400; TV from \$ 25,000 to \$ 128,500

City of Marquette, Marquette County

It was moved by Roberts, supported by Morgan, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-05-4214; ARAMARK UNIFORM SERVICES; CITY OF MARQUETTE; MARQUETTE COUNTY; MARQUETTE CITY Sch. Dist.; 9630150; PERSONAL PROPERTY

2003 AV from \$ 41,100 to \$ 47,150; TV from \$ 41,100 to \$ 47,150

2004 AV from \$ 33,800 to \$ 45,050; TV from \$ 33,800 to \$ 45,050

2005 AV from \$ 28,900 to \$ 34,800; TV from \$ 28,900 to \$ 34,800

Item 17. (continued):

It was moved by Roberts, supported by Morgan, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented: 154-05-4215; INDUSTRIAL PIPING & BOILER; CITY OF MARQUETTE; MARQUETTE COUNTY; MARQUETTE CITY Sch. Dist.; 9670086; PERSONAL PROPERTY

2005 AV from \$ 4,300 to \$ 10,300; TV from \$ 4,300 to \$ 10,300

It was moved by Morgan, supported by Roberts, and unanimously approved to deny the below-referenced matter.

154-05-4216; LAKESHORE PARK PARTNERSHIP; CITY OF MARQUETTE; MARQUETTE COUNTY; MARQUETTE CITY Sch. Dist.; 52-52-001-719-00; REAL PROPERTY

2003 AV from \$ 112,600 to \$ 177,300; TV from \$ 96,318 to \$ 151,662

2004 AV from \$ 112,600 to \$ 183,100; TV from \$ 98,533 to \$ 155,150

2005 AV from \$ 112,600 to \$ 190,900; TV from \$ 100,799 to \$ 158,718

The Commission admitted Taxpayer Exhibit 1.

It was moved by Roberts, supported by Morgan, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-05-4217; MARK D. & PATRICIA J. LEIST; CITY OF MARQUETTE; MARQUETTE COUNTY; MARQUETTE CITY Sch. Dist.; 52-52-001-715-00; REAL PROPERTY

2003 AV from \$ 0 to \$ 36,350; TV from \$ 0 to \$ 36,350

2004 AV from \$ 0 to \$ 37,150; TV from \$ 0 to \$ 37,150

2005 AV from \$ 0 to \$ 37,150; TV from \$ 0 to \$ 37,150

City of Big Rapids, Mecosta County

It was moved by Roberts, supported by Morgan, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-05-4212; MECOSTA CO. HABITAT FOR HUM.; CITY OF BIG RAPIDS; MECOSTA COUNTY; BIG RAPIDS Sch. Dist.; 54-17-11-202-001; REAL PROPERTY

2005 AV from \$ 0 to \$ 13,900; TV from \$ 0 to \$ 13,185

It was moved by Roberts, supported by Morgan, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-05-4213; MECOSTA CO. HABITAT FOR HUM.; CITY OF BIG RAPIDS; MECOSTA COUNTY; BIG RAPIDS Sch. Dist.; 54-17-02-376-003; REAL PROPERTY

2005 AV from \$ 0 to \$ 4,400; TV from \$ 0 to \$ 4,296

Item 17. (continued):

Township of Martiny, Mecosta County

It was moved by Roberts, supported by Morgan, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:

154-05-4210; RICK & DEBRA JOHNSON; MARTINY TWP.; MECOSTA COUNTY; CHIPPEWA HILLS Sch. Dist.; 5407-015-040-000; REAL PROPERTY

2004 AV from \$ 8,800 to \$ 23,100; TV from \$ 4,672 to \$ 18,972

2005 AV from \$ 11,900 to \$ 25,200; TV from \$ 4,779 to \$ 19,408

It was moved by Roberts, supported by Morgan, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-05-4211; MCGUIRE FAMILY LLC; MARTINY TWP.; MECOSTA COUNTY; CHIPPEWA HILLS Sch. Dist.; 5407-034-009-500; REAL PROPERTY

2004 AV from \$ 48,400 to \$ 107,400; TV from \$ 23,070 to \$ 95,694

2005 AV from \$ 44,800 to \$ 95,200; TV from \$ 23,600 to \$ 95,200

City of Menominee, Menominee County,

It was moved by Roberts, supported by Morgan, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:

154-05-4209; GREGORY LEBOUTON; CITY OF MENOMINEE; MENOMINEE COUNTY; MENOMINEE Sch. Dist.; 2675-010; REAL PROPERTY

2005 AV from \$ 0 to \$ 5,900; TV from \$ 0 to \$ 5,900

Township of Cedarville, Menominee County

It was moved by Roberts, supported by Morgan, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-05-4208; DANIEL VANDENBOOM; CEDARVILLE TWP.; MENOMINEE COUNTY; STEPHENSON Sch. Dist.; 001-030-005-00; REAL PROPERTY

2003 AV from \$ 117,200 to \$ 117,200; TV from \$ 7,526 to \$ 55,726

2004 AV from \$ 119,500 to \$ 119,500; TV from \$ 7,699 to \$ 56,399

City of Monroe, Monroe County

It was moved by Roberts, supported by Morgan, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-05-4144; ALEXANDER & RENEE HUNTER; CITY OF MONROE; MONROE COUNTY; MONROE Sch. Dist.; 58-55-39-00390-000; REAL PROPERTY

2003 AV from \$ 50,350 to \$ 56,300; TV from \$ 35,770 to \$ 41,720

2004 AV from \$ 52,970 to \$ 59,100; TV from \$ 36,590 to \$ 42,670

Item 17. (continued):

Township of Ash, Monroe County

It was moved by Roberts, supported by Morgan, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-05-4139; LYON FINANCIAL SERVICES INC.; ASH TWP.; MONROE COUNTY; AIRPORT Sch. Dist.; 5841-180-014-00; PERSONAL PROPERTY
2005 AV from \$ 0 to \$ 10,842; TV from \$ 0 to \$ 10,842

Township of Dundee, Monroe County

It was moved by Roberts, supported by Morgan, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:
154-05-4140; DEMARIA BUILDING CO., INC.; DUNDEE TWP.; MONROE COUNTY; DUNDEE Sch. Dist.; 42-200-417-00; PERSONAL PROPERTY **TP**
2004 AV from \$ 92,288 to \$ 75,291; TV from \$ 92,288 to \$ 75,291
2005 AV from \$ 66,512 to \$ 50,901; TV from \$ 66,512 to \$ 50,901

Township of Monroe, Monroe County

It was moved by Roberts, supported by Morgan, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-05-4142; FRANK & SUSAN TURSKI; MONROE TWP.; MONROE COUNTY; MONROE Sch. Dist.; 58-12-500-067-00; REAL PROPERTY
2005 AV from \$ 23,200 to \$ 109,000; TV from \$ 23,200 to \$ 109,000

Township of Eureka, Montcalm County

It was moved by Roberts, supported by Morgan, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-05-4137; THOMAS & CAROL PENTONEY; EUREKA TWP.; MONTCALM COUNTY; GREENVILLE Sch. Dist.; 59-008-900-247-00; PERSONAL PROPERTY
2003 AV from \$ 0 to \$ 20,700; TV from \$ 0 to \$ 20,700
2004 AV from \$ 0 to \$ 19,300; TV from \$ 0 to \$ 19,300
2005 AV from \$ 0 to \$ 17,600; TV from \$ 0 to \$ 17,600

City of South Lyon, Oakland County

It was moved by Roberts, supported by Morgan, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:
154-05-3645; POWERHOUSE GYM; CITY OF SOUTH LYON; OAKLAND COUNTY; SOUTH LYON Sch. Dist.; 80-99-00-004-011; PERSONAL PROPERTY
2004 AV from \$ 137,710 to \$ 195,060; TV from \$ 137,710 to \$ 195,060

Item 17. (continued):

Township of Mills, Ogemaw County

It was moved by Roberts, supported by Morgan, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-05-4132; CHRISTINE A. LEBSACK; MILLS TWP.; OGEMAW COUNTY; WHITTEMORE PRESCOTT Sch. Dist.; 65-010-022-003-15; REAL PROPERTY

2004 AV from \$ 8,400 to \$ 48,000; TV from \$ 7,570 to \$ 47,170

2005 AV from \$ 8,700 to \$ 49,000; TV from \$ 7,744 to \$ 48,254

Township of Greenwood, Oscoda County

It was moved by Roberts, supported by Morgan, and unanimously approved to allow the withdrawal of the below-referenced matter.

154-03-0287; JAMES KLARICH; GREENWOOD TWP.; OSCODA COUNTY; JOHANNESBURG LEWISTON Sch. Dist.; 68-005-123-010-00; REAL PROPERTY

2003 AV from \$ 0 to \$ 205,500; TV from \$ 0 to \$ 215,409

It was moved by Roberts, supported by Morgan, and unanimously approved to allow the withdrawal of the below-referenced matter.

154-03-0288; JAMES KLARICH; GREENWOOD TWP.; OSCODA COUNTY; JOHANNESBURG LEWISTON Sch. Dist.; 68-005-123-002-00; REAL PROPERTY

2003 AV from \$ 0 to \$ 134,600; TV from \$ 0 to \$ 141,090

It was moved by Roberts, supported by Morgan, and unanimously approved to allow the withdrawal of the below-referenced matter.

154-03-0289; JAMES KLARICH; GREENWOOD TWP.; OSCODA COUNTY; JOHANNESBURG LEWISTON Sch. Dist.; 68-005-122-013-00; REAL PROPERTY

2003 AV from \$ 0 to \$ 4,300; TV from \$ 0 to \$ 4,507

It was moved by Roberts, supported by Morgan, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-03-0290; RONALD BALL & KATIE WELLING; GREENWOOD TWP.; OSCODA COUNTY; MIO AU SABLE Sch. Dist.; 68-005-034-013-89; REAL PROPERTY

2003 AV from \$ 0 to \$ 16,200; TV from \$ 0 to \$ 17,506

It was moved by Roberts, supported by Morgan, and unanimously approved to allow the withdrawal of the below-referenced matter.

154-03-0291; RONALD OTTO; GREENWOOD TWP.; OSCODA COUNTY; JOHANNESBURG LEWISTON Sch. Dist.; 68-005-122-014-00; REAL PROPERTY

2003 AV from \$ 0 to \$ 144,300; TV from \$ 0 to \$ 50,712

Item 17. (continued):

It was moved by Roberts, supported by Morgan, and unanimously approved to allow the withdrawal of the below-referenced matter.

154-03-0292; GARLAND INC; GREENWOOD TWP.; OSCODA COUNTY; JOHANNESBURG LEWISTON Sch. Dist.; 68-005-123-001-10; REAL PROPERTY

2003 AV from \$ 0 to \$ 322,500; TV from \$ 0 to \$ 17,406

It was moved by Roberts, supported by Morgan, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-03-0293; GARLAND INC; GREENWOOD TWP.; OSCODA COUNTY; JOHANNESBURG LEWISTON Sch. Dist.; 68-005-123-006-00; REAL PROPERTY

2003 AV from \$ 0 to \$ 29,000; TV from \$ 0 to \$ 7,905

It was moved by Roberts, supported by Morgan, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-03-0294; RONALD OTTO; GREENWOOD TWP.; OSCODA COUNTY; JOHANNESBURG LEWISTON Sch. Dist.; 68-005-123-011-00; REAL PROPERTY

2003 AV from \$ 0 to \$ 600; TV from \$ 0 to \$ 200

It was moved by Roberts, supported by Morgan, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-03-0313; LINDA & MICHAEL MC ELROY; GREENWOOD TWP.; OSCODA COUNTY; JOHANNESBURG LEWISTON Sch. Dist.; 68-005-600-011-02; REAL PROPERTY

2003 AV from \$ 0 to \$ 65,500; TV from \$ 0 to \$ 70,780

It was moved by Roberts, supported by Morgan, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-03-0314; KENNETH & MAJORIE SIEVERT; GREENWOOD TWP.; OSCODA COUNTY; JOHANNESBURG LEWISTON Sch. Dist.; 68-005-600-011-01; REAL PROPERTY

2003 AV from \$ 0 to \$ 700; TV from \$ 0 to \$ 282

It was moved by Roberts, supported by Morgan, and unanimously approved to allow the withdrawal of the below-referenced matter.

154-05-4130; JAMES KLARICH; GREENWOOD TWP.; OSCODA COUNTY; JOHANNESBURG LEWISTON Sch. Dist.; 005-123-002-00; REAL PROPERTY

2005 AV from \$ 134,600 to \$ 149,400; TV from \$ 144,321 to \$ 160,187

Item 17. (continued):

Township of Tallmadge, Ottawa County

It was moved by Roberts, supported by Morgan, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:

154-05-4055; SANI-SWEEP INC.; TALLMADGE TWP.; OTTAWA COUNTY;
GRANDVILLE Sch. Dist.; 70-50-25-007-900; PERSONAL PROPERTY

2003 AV from \$ 11,405 to \$ 47,900; TV from \$ 11,405 to \$ 47,900

2004 AV from \$ 9,276 to \$ 43,800; TV from \$ 9,276 to \$ 43,800

2005 AV from \$ 10,161 to \$ 39,600; TV from \$ 10,161 to \$ 39,600

City of Saginaw, Saginaw County

It was moved by Roberts, supported by Morgan, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-05-4051; DOLPHIN CAPITAL CORPORATION; CITY OF SAGINAW;
SAGINAW COUNTY; SAGINAW CITY Sch. Dist.; 22-8002-21775;
PERSONAL PROPERTY

2005 AV from \$ 95,200 to \$ 113,800; TV from \$ 95,200 to \$ 113,800

It was moved by Roberts, supported by Morgan, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-05-4052; JONCO INC.; CITY OF SAGINAW; SAGINAW COUNTY;
SAGINAW CITY Sch. Dist.; 13-8004-59310; PERSONAL PROPERTY

2005 AV from \$ 20,300 to \$ 23,800; TV from \$ 20,300 to \$ 23,800

It was moved by Roberts, supported by Morgan, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-05-4053; MATERNAL FETAL MEDICINE PC; CITY OF SAGINAW;
SAGINAW COUNTY; SAGINAW CITY Sch. Dist.; 14-8005-95000;
PERSONAL PROPERTY

2004 AV from \$ 0 to \$ 77,100; TV from \$ 0 to \$ 77,100

2005 AV from \$ 0 to \$ 133,800; TV from \$ 0 to \$ 133,800

It was moved by Roberts, supported by Morgan, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-05-4054; SIMPLY FASHIONS # 204; CITY OF SAGINAW; SAGINAW
COUNTY; SAGINAW CITY Sch. Dist.; 14-8009-4631; PERSONAL
PROPERTY

2005 AV from \$ 0 to \$ 6,000; TV from \$ 0 to \$ 6,000

Item 17. (continued):

Township of Birch Run, Saginaw County

It was moved by Roberts, supported by Morgan, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented: 154-05-4048; PBG MICHIGAN LLC; BIRCH RUN TWP.; SAGINAW COUNTY; BIRCH RUN Sch. Dist.; 05-99-9-99-0206-043; PERSONAL PROPERTY

2003 AV from \$ 0 to \$ 57,400; TV from \$ 0 to \$ 57,400

2004 AV from \$ 0 to \$ 54,575; TV from \$ 0 to \$ 54,575

2005 AV from \$ 0 to \$ 63,085; TV from \$ 0 to \$ 63,085

It was moved by Roberts, supported by Morgan, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented: 154-05-4219; THE NORTH FACE; BIRCH RUN TWP.; SAGINAW COUNTY; BIRCH RUN Sch. Dist.; 05-99-9-99-0114-250; PERSONAL PROPERTY

2004 AV from \$ 0 to \$ 23,400; TV from \$ 0 to \$ 23,400

2005 AV from \$ 0 to \$ 20,700; TV from \$ 0 to \$ 20,700

Township of Saginaw, Saginaw County

It was moved by Roberts, supported by Morgan, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented: 154-05-4050; NEOPOST INC.; SAGINAW TWP.; SAGINAW COUNTY; SAGINAW TWP. Sch. Dist.; 99-9-99-1006-140; PERSONAL PROPERTY

2005 AV from \$ 0 to \$ 500; TV from \$ 0 to \$ 500

Township of Covert, Van Buren County

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented for the years 2003 and 2004 and to adopt the revised figures in the below-referenced requested assessed and taxable values for the year 2005:

2005:

Assessed Value: \$ 542,800 to \$ 1,012,600

Taxable Value: \$ 193,473 to \$ 544,654

154-05-4047; RONALD & KATHRYN OLDENKAMP; COVERT TWP.; VAN BUREN COUNTY; COVERT Sch. Dist.; 80-07-200-004-00; REAL PROPERTY

2003 AV from \$ 291,100 to \$ 776,200; TV from \$ 184,872 to \$ 506,106

2004 AV from \$ 308,600 to \$ 838,300; TV from \$ 189,124 to \$ 517,746

Item 17. (continued):

City of Romulus, Wayne County

It was moved by Roberts, supported by Morgan, and unanimously approved to postpone the below-referenced matter:

154-05-2950; ASG HOST JOINT VENTURE; CITY OF ROMULUS; WAYNE COUNTY; ROMULUS Sch. Dist.; 80-999-00-4038-000; PERSONAL PROPERTY

2005 AV from \$ 181,600 to \$ 362,500; TV from \$ 181,600 to \$ 362,500
The Commission admitted Taxpayer Exhibits 1 and 2.

It was moved by Roberts, supported by Morgan, and unanimously approved to postpone the below-referenced matter:

154-05-2951; METRO HOST JOINT VENTURE; CITY OF ROMULUS; WAYNE COUNTY; ROMULUS Sch. Dist.; 80-999-00-4039-000; PERSONAL PROPERTY

2005 AV from \$ 340,500 to \$1,792,100; TV from \$ 340,500 to \$1,792,100

It was moved by Roberts, supported by Morgan, and unanimously approved to postpone the below-referenced matter:

154-05-2952; MICHIGAN HOSTS INC.; CITY OF ROMULUS; WAYNE COUNTY; ROMULUS Sch. Dist.; 80-999-00-1864-000; PERSONAL PROPERTY

2004 AV from \$ 597,900 to \$2,273,550; TV from \$ 597,900 to \$2,273,550

2005 AV from \$ 140,900 to \$ 159,950; TV from \$ 140,900 to \$ 159,950

Item 18. The Final 2006 State Average Tax Rate of \$51.71 was presented to the Commission and approved.

It was moved by Naftaly, supported by Roberts, and unanimously approved to adjourn the meeting of the State Tax Commission and convene the meeting of the State Board of Assessors.

ACTIONS BY THE STATE BOARD OF ASSESSORS

Item 19. It was moved by Morgan, supported by Roberts, and unanimously approved to support the Revised Tentative 2006 State-Assessed Rolls. They shall be electronically e-mailed to all parties and also, to extend the deadline to May 26, 2006, for telephone companies to request an appeal hearing.

It was moved by Roberts, supported by Morgan, and unanimously approved to adjourn the meeting of the State Board of Assessors and convene the meeting of the State Tax Commission.

ACTIONS BY THE STATE TAX COMMISSION

Item 20. It was moved by Roberts, supported by Morgan, and unanimously approved to allow the withdrawal of the below-referenced matter:
154-04-1389 Detroit Cold Rolling Company; City of Gibraltar, Wayne County, Personal Property

2001 AV from \$1,355,410 to \$ 104,700; TV from \$1,355,410 to \$ 104,700

2003 AV from \$ 0 to \$6,614,600; TV from \$ 0 to \$6,614,600

It was moved by Roberts, supported by Morgan, and unanimously approved to dismiss the below-referenced matter:

154-04-1722 Detroit Cold Rolling Company; City of Gibraltar, Wayne County, Personal Property **TP**

2001 AV from \$1,355,410 to \$ 0 ; TV from \$1,549,505 to \$ 0

It was moved by Roberts, supported by Morgan, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-4374 Detroit Cold Rolling Company; City of Gibraltar, Wayne County, Personal Property

2002 AV from \$8,748,600 to \$15,201,200; TV from \$8,748,600 to \$15,201,200

2003 AV from \$ 0 to \$13,595,700; TV from \$ 0 to \$13,595,700

2004 AV from \$2,361,000 to \$ 5,035,000; TV from \$2,361,000 to \$ 5,035,000

Item 21. The Commission received and filed the Opinion in *Michigan State Tax Commission v City of Grosse Pointe*, Court of Appeals Docket No. 257503. The Commission declined to appeal this matter further.

It was moved by Roberts, supported by Morgan, and unanimously approved to adjourn the meeting of the State Tax Commission and the State Board of Assessors at 12:32 P.M.

DATED TYPED: May 23, 2006

DATE APPROVED: May 31, 2006

Robert H. Naftaly, Chairperson of the State Tax Commission and of the State Board of Assessors

Douglas B. Roberts, Member of the State Tax Commission and of the State Board of Assessors

Frederick W. Morgan, Member of the State Tax Commission and of the State Board of Assessors